



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

April 17, 2009

Via U.S. Mail and Fax

OC Kim

President

Franklin Wireless, Inc.

5440 Morehouse Drive, Suite 1000

San Diego, Ca. 92121

**RE: Franklin Wireless, Inc.
Form 10-K for the fiscal year ended June 30, 2008
Filed September 26, 2008 and
Forms 10-Q for the quarters ended September 30, 2008
And December 31, 2008
Filed November 14, 2008 and February 17, 2009, respectively
File No. 001-14891**

Dear Mr. Kim:

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

Sincerely,

Larry Spigel
Assistant Director