

Mail Stop 4561

September 26, 2007

David Brunton  
Chief Financial Officer  
Neonode Inc.  
Biblioteksgatan 11  
S111 46 Stockholm, Sweden

**Re: Neonode Inc.  
Form 8-K/A Filed on September 18, 2007  
File No. 0-08419**

Dear Mr. Brunton,

We have reviewed the above referenced filing and have the following comment.

Form 8-K/A Filed on September 18, 2007

1. It is our understanding that following the dismissal of BDO Seidman, LLP on September 13, 2007, it was your intent to engage Öhrlings PricewaterhouseCoopers AB. When you have engaged a new accountant, please report the engagement in a Form 8-K and comply with the requirements of Item 304 (a)(2) of Regulation S-K.

As appropriate, please amend your filing and respond to this comment within five business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and response to our comment.

If you have any questions regarding this comment, please direct them to Tamara Tangen, Senior Staff Accountant, at (202) 551-3443 or the undersigned at (202) 551-3730.

Sincerely,

Stephen G. Krikorian  
Accounting Branch Chief