



DIVISION OF  
CORPORATION FINANCE

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

November 16, 2010

Mr. David Brunton  
Chief Financial Officer  
Neonode Inc.  
651 Byrdee Way  
Lafayette, CA 94549

**Re: Neonode Inc.  
Revised Preliminary Information Statement on Schedule 14C  
Filed November 1, 2010  
File No. 000-08419**

We have completed our review of your Information Statement and have no further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director

cc: Steve Kronengold, Esq.  
Via Facsimile: +972-8-936-6000