



DIVISION OF
CORPORATION FINANCE

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

December 13, 2010

Via U.S. Mail and Fax, 972-8-936-6000

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

**Re: Neonode Inc.
Form 10-K for fiscal year ended December 31, 2009
Filed March 29, 2010, as amended May 12, 2010
File No. 000-08419**

Dear Mr. Brunton:

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

Sincerely,

/s/ Celeste Murphy for
Larry Spigel
Assistant Director