



DIVISION OF
CORPORATION FINANCE

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

June 2, 2011

Mr. OC Kim
President
Franklin Wireless Corp.
5440 Morehouse Drive, Suite 1000
San Diego, CA 92121

**Re: Franklin Wireless Corp.
Amendment #2 to Form 10-K for the Year Ended June 30, 2010
Filed May 12, 2011
File No. 001-14891**

Dear Mr. Kim:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John Harrington for
Larry Spigel
Assistant Director

cc: Via facsimile to (949) 706-6060
Robert J. Zepfel, Esq.
Hadden & Zepfel LLP