



DIVISION OF
CORPORATION FINANCE

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

December 15, 2010

Richard J. Wrensen
Chairman and Chief Executive Officer
Eastern Light Capital, Inc.
100 Pine Street, Suite 560
San Francisco, CA 94111

**Re: Eastern Light Capital, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed December 13, 2010
File No. 001-12941**

Dear Mr. Wrensen:

We have completed our review of your Schedule 14A and do not have any further comments at this time.

Sincerely,

Tom Kluck
Branch Chief