



DIVISION OF  
CORPORATION FINANCE

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

February 3, 2011

Via U.S Mail and Facsimile to 708-290-2200

Anthony Spier  
Chairman, President & Chief Executive Officer  
Wells-Gardner Electronics Corporation  
9500 West 55th Street, Suite A  
McCook, Illinois

**Re: Wells-Gardner Electronics Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed March 11, 2010**  
**File No. 001-08250**

Dear Mr. Spier:

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

Sincerely,

/s/ Paul Fischer for

Larry Spirgel  
Assistant Director