



DIVISION OF  
CORPORATION FINANCE

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

July 16, 2012

Via E-mail

Mr. James Brace  
Chief Financial Officer  
Wells-Gardner Electronics Corp.  
9500 W. 55th Street Suite A  
McCook, IL 60525-3605

**Re: Wells-Gardner Electronics Corp.  
Item 4.01 Form 8-K as Amended  
Filed July 9, 2012  
File No. 001-08250**

Dear Mr. Brace:

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 filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Robert S. Littlepage for

Larry Spigel  
Assistant Director