



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

April 28, 2008

**via U.S. mail and facsimile**

Lee Cole, Chief Executive Officer  
Electronic Game Card, Inc.  
19<sup>th</sup> Floor, 712 Fifth Avenue  
New York, NY 10019

**Re: Item 4.02 Form 8-K**  
**Filed: April 15, 2008**  
**File No. 0-25853**

Dear Mr. Cole:

We have completed our review of your Item 4.02 Form 8-K and related filings and have no further comments at this time.

Sincerely,

John Cash  
Accounting Branch Chief