

Mail Stop 3561

October 24, 2008

*By U.S. Mail and facsimile to 353 1 631 9001*

Stephen B. Taylor  
Chief Financial Officer  
Cryptologic Limited  
Alexandra House, The Sweepstakes  
Ballsbridge, Dublin 4  
Ireland

**Re: Cryptologic Limited  
Annual Report on Form 20-F for Fiscal Year Ended December 31,  
2007  
Filed May 20, 2008  
File No. 000-30224**

Dear Mr. Taylor:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director