

Mail Stop 3561

January 28, 2010

By Facsimile and U.S. Mail

Mr. Brian Hadfield  
Chief Executive Officer  
CryptoLogic Limited  
Marine House, Clanwilliam Place  
Dublin 2  
Ireland

**Re: CryptoLogic Limited  
Annual Report on Form 20-F for the Fiscal Year Ended December 31, 2008  
Filed June 30, 2009  
File No. 000-30224**

Dear Mr. Hadfield:

We have completed our review of your Annual Report on Form 20-F for the fiscal year ended December 31, 2008 and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director

cc: David T. Mittelman, Esq.  
Reed Smith LLP