



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 6010

August 12, 2008

Mr. Bondy Tan  
President and Chief Executive Officer  
Lightscape Technologies, Inc.  
3/F., 80 Gloucester Road  
Wanchai, Hong Kong

RE: **Lightscape Technologies, Inc.**  
**Form 8-K July 25, 2008**  
**Filed July 31, 2008**  
**File No. 000-30299**

Dear Mr. Tan:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

Angela J. Crane  
Accounting Branch Chief