

Mail Stop 3561

December 31, 2007

Mr. James B. Frakes  
Chief Financial Officer  
Left Behind Games, Inc.  
25060 Hancock Avenue  
Suite 103, Box 110  
Murrieta, CA 92562

**Re: Left Behind Games, Inc.  
Form 10-KSB for Fiscal Year Ended  
March 31, 2007**

Dear Mr. Frakes:

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

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services