

Mail Stop 4561

April 8, 2010

Mr. Troy Lyndon  
Chief Executive Officer  
Left Behind Games Inc.  
25060 Hancock Avenue, Suite 103 Box 110  
Murrieta, California 92562

**Re: Left Behind Games Inc.  
Form 10-K/A for the Fiscal Year Ended March 31, 2009  
Filed October 22, 2009  
File No. 000-50603**

Dear Mr. Lyndon:

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

Sincerely,

Patrick Gilmore  
Accounting Branch Chief