



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

June 11, 2010

Dr. Roger Crystal  
Chief Executive Officer  
Lightlake Therapeutics Inc.  
54 Baker Street, 6<sup>th</sup> Floor  
London, England  
W1U 7BU

**Re: Lightlake Therapeutics Inc.**  
**Form 10-K for the Fiscal Year Ended July 31, 2009**  
**Filed October 15, 2009**  
**Form 10-K/A for the Fiscal Year Ended July 31, 2009**  
**Filed March 16, 2010**  
**Form 10-K/A for the Fiscal Year Ended July 31, 2009**  
**Filed May 11, 2010**  
**Form 10-Q for the Fiscal Quarter Ended January 31, 2010**  
**Filed March 16, 2010**  
**Form 10-Q/A for the Fiscal Quarter Ended January 31, 2010**  
**Filed May 10, 2010**  
**File No. 333-139915**

Dear Dr. Crystal:

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

Sincerely,

Chris White  
Branch Chief