



DIVISION OF
CORPORATION FINANCE

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

November 8, 2011

Via E-mail

Dr. Roger Crystal
Chief Executive Officer
Lightlake Therapeutics, Inc.
54 Baker Street, 6th Floor
London, England, W1U 7BU
United Kingdom

Re: Lightlake Therapeutics, Inc.
Form 8-K
Filed October 27, 2011
File No. 333-139915

Dear Dr. Crystal:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ James Giugliano

James Giugliano
Staff Accountant