

Mail Stop 3561

March 19, 2008

Mr. Brian Haveson  
Chief Executive Officer  
Lightning Gaming, Inc.  
106 Chelsea Parkway  
Boothwyn, PA 19061

**Re: Lightning Gaming, Inc.  
Item 4.01 Form 8-K  
Filed February 15, 2008  
File No. 000-52575**

Dear Mr. Haveson:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

William J. Kearns  
Staff Accountant