



DIVISION OF
CORPORATION FINANCE

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

September 16, 2010

Mr. Robert D. Ciunci
Chief Financial Officer
Lightning Gaming, Inc.
23 Creek Circle
Boothwyn, PA 19061

Re: Lightning Gaming, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
File No. 000-52575

Dear Mr. Ciunci:

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,

Stephen Krikorian
Accounting Branch Chief