



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

October 4, 2017

Kevin Kearney  
Chief Executive Officer  
LED Lighting Company  
2090 Novato Boulevard  
Novato, CA 94947

**Re: LED Lighting Company  
Preliminary Proxy Statement on Schedule PRE 14A  
Filed September 12, 2017, as amended  
File No. 000-54146**

Dear Mr. Kearney:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Amanda Ravitz

Amanda Ravitz  
Assistant Director  
Office of Electronics and Machinery

cc: Steven J. Davis, Esq.