



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

DIVISION OF  
CORPORATION FINANCE

December 8, 2020

Paul Spivak  
Chief Executive Officer  
US Lighting Group, Inc.  
1148 East 222nd St.  
Euclid, Ohio 44117

**Re: US Lighting Group, Inc.**  
**Registration Statement on Form 10-12G**  
**Filed September 28, 2020**  
**File No. 000-55689**

Dear Mr. Spivak:

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,

Division of Corporation Finance  
Office of Manufacturing

cc: Morgan E. Petitti, Esq.