

Mail Stop 6010

June 1, 2006

Mr. Eugene Hynes  
Vice President, Finance  
Lynch Corporation  
140 Greenwich Avenue, 4<sup>th</sup> FL  
Greenwich, Connecticut 06830

**RE: Lynch Corporation**  
**Form 10-K for the year ended December 31, 2005**  
**File No. 1-00106**

Dear Mr. Hynes:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant