

Mail Stop 6010

June 27, 2008

VIA U.S. MAIL

Mr. Harold D. Castle
Chief Financial Officer
The LGL Group, Inc.
2525 Shader Road
Orlando, Florida 32804

**Re: The LGL Group, Inc.
Form 10-K for the year ended December 31, 2007
Filed May 13, 2008
File No. 001-00106**

Dear Mr. Castle:

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

Sincerely,

Angela Crane
Accounting Branch Chief