

Mail Stop 4561

January 26, 2009

Sara Williams  
Treasurer and Principal Financial Officer  
LGA Holdings, Inc.  
3380 North El Paso St. Suite G  
Colorado Springs, CO 80907

**Re: LGA Holdings, Inc.**  
**Form 10-KSB/A for the fiscal year ended June 30, 2008**  
**Filed October 1, 2008**  
**Form 10-Q for the quarterly period ended September 30, 2008**  
**Filed November 14, 2008**  
**File No. 000-18113**

Dear Ms. Williams:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins  
Accounting Branch Chief