

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

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.